

**INTEGRATED WASTE MANAGEMENT FEE RETURN**

<b>DUE ON OR BEFORE</b>	
[ FOID ]	YOUR ACCOUNT NO.

BOARD OF EQUALIZATION  
EXCISE TAXES AND FEES DIVISION  
P O BOX 942879  
SACRAMENTO CA 94279-6093

**BOARD USE ONLY**

RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

**READ INSTRUCTIONS  
BEFORE PREPARING**

This return must be filed on or before the due date shown above by every person who operates a disposal facility. You are to report all solid waste accepted at each disposal site during the above calendar quarter.

**I. OPERATIONS**

ROUND TO THE  
NEXT WHOLE TON

1. Total tons of solid waste accepted during above calendar quarter	1.	.0
2. Total operating days for above calendar quarter	2.	.0
3. Average tons of solid waste accepted per operating day <i>(divide line 1 by line 2)</i>	3.	*

\*IF THE AMOUNT ON LINE 3 IS LESS THAN 5 TONS, ENTER A ZERO ON LINE 10 AND THEN SIGN AND DATE THE RETURN. IF THE AMOUNT ON LINE 3 IS EQUAL TO OR GREATER THAN 5 TONS, CONTINUE ON TO THE NEXT SECTION.

**II. DISPOSALS**

ROUND TO THE  
NEXT WHOLE TON

4. Total tons of solid waste accepted during above calendar quarter <i>(from line 1 above)</i>	4.	
5. Recycled waste removed from the waste stream and not disposed of in a disposal facility	5.	(-) .0
6. Inert waste removed from the waste stream and not disposed of in a disposal facility	6.	(-) .0
7. Other waste removed from the waste stream and not disposed of in a disposal facility <i>(attach letter of explanation)</i>	7.	(-) .0
8. TOTAL TONS OF SOLID WASTE SUBJECT TO THE FEE <i>(subtract lines 5, 6 and 7 from line 4)</i>	8.	.0

**III. FEE**

9. Rate of fee per ton	9.	\$
10. FEE DUE <i>(multiply tonnage on line 8 by the rate of fee on line 9)</i>	10.	\$
11. Penalty <i>[multiply line 10 by 10% (.10) if payment is made after due date shown above]</i>	PENALTY 11.	\$
12. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is	INTEREST 12.	\$
13. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 10, 11 and 12)</i>	13.	\$

*I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.*

YOUR SIGNATURE AND TITLE	TELEPHONE NUMBER	DATE
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MAKE CHECK OR MONEY ORDER PAYABLE TO STATE BOARD OF EQUALIZATION.  
Always write your account number on your check or money order. Make a copy of this document for your records.



## INSTRUCTIONS - INTEGRATED WASTE MANAGEMENT FEE RETURN

### GENERAL

The California State Board of Equalization administers the Integrated Waste Management Fee Program under Section 48000 of the Public Resources Code. Each operator of a disposal facility required to have a disposal facility permit shall pay a fee quarterly to the State Board of Equalization based on all solid waste disposed of at each disposal site on or after January 1, 1990.

### DEFINITIONS

*Disposal facility* means any facility or location where disposal of solid waste occurs.

*Solid waste* means all putrescible and nonputrescible solid, semisolid, and liquid wastes, including garbage, trash, refuse, paper, rubbish, ashes, industrial wastes, demolition and construction wastes, abandoned vehicles and parts thereof, discarded home and industrial appliances, dewatered, treated, or chemically fixed sewage sludge which is not hazardous waste, manure, vegetable or animal solid and semisolid wastes, and other discarded solid and semisolid wastes.

*Recycled waste* means waste which is removed for reprocessing and not disposed of in a solid waste landfill.

*Inert waste* means a nonliquid waste including, but not limited to, soil and concrete that does not contain hazardous waste or soluble pollutants at concentrations in excess of water quality objectives established by a regional board under Division 7 of the Water Code and does not contain significant quantities of decomposable waste.

### FILING REQUIREMENTS

Each fee payer is required to file a return quarterly with the Board of Equalization. The return must be complete in every detail as called for on the return. A duplicate of the return must be retained on the licensed premise for verification by Board auditors.

### PREPARATION OF THE RETURN

- Line 1.** Enter the total tonnage of solid waste accepted for disposal for the reporting quarter. This amount includes recycled or inert waste removed and not disposed of in a disposal facility.
- Line 2.** Enter the number of days you operated during the reporting quarter.
- Line 3.** Divide the amount on line 1 by the number on line 2, enter the average tons of solid waste accepted per operating day. If the amount is less than five tons, enter 0 on line 10; you are not required to complete Section II DISPOSALS. If the average is equal to or greater than five tons, proceed to line 4 and complete the entire return.
- Line 4.** Enter the total tons of solid waste accepted for disposal as reported on line 1.
- Line 5.** Enter the total tons of recycled waste which was removed from the waste reported on line 1 and not disposed of in a disposal facility.
- Line 6.** Enter the total tons of inert waste which was removed from the waste reported on line 1 and not disposed of in a disposal facility. Soil or other material, included in line 1 above, which is used and has been approved as cover by the California Integrated Waste Management Board, should be included in this total.
- Line 7.** Enter the total tons of other waste which was removed from the waste reported on line 1 and not disposed of in a disposal facility. **You must attach a letter of explanation.**
- Line 8.** TOTAL TONS OF SOLID WASTE SUBJECT TO THE FEE. Subtract the total tons of recycled waste, inert waste, and other waste (reported on lines 5, 6 and 7) from the total tons of solid waste accepted for disposal (line 4) and enter this amount on line 8.
- Line 9.** This is the current rate of fee per ton of solid waste.
- Line 10.** FEE DUE. Multiply the total tons subject to the fee (line 8) by the rate on line 9.
- Lines 11 and 12.** If your fee is being paid after the due date shown on the front of this return, additional amounts are due for penalty and interest charges. The penalty is 10% (.10) of the total fee due on line 10. The interest rate is noted on line 12 on the front of this form and applies for each month or portion of a month after the due date.
- Line 13.** Total amount due and payable, including late filing charges, if applicable.

**IF YOU WISH ADDITIONAL INFORMATION, PLEASE CONTACT THE STATE BOARD OF EQUALIZATION  
EXCISE TAXES AND FEES DIVISION, EXCISE TAXES SECTION, PO BOX 942879, SACRAMENTO, CA 94279-0056  
TELEPHONE 800-400-7115**